

RECORDATION NO. 25682-B FILED

MAY 31 '07 -10 4 6 AM

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SURFACE TRANSPORTATION BOARD

May 31, 2007

Mr. Vernon A. Williams
Secretary
Surface Transportation Board
Washington, D.C. 20423

Dear Mr. Williams:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of a Partial Release, dated as of May 21, 2007, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the Memorandum of Master Equipment Lease Agreement previously filed with the Board under Recordation Number 25682-A

The name and address of the party to the enclosed document are:

Lessor: Bank of America (successor to Fleet Capital Corporation)
One Financial Plaza
Providence, RI 02901

[Lessee: The Andersons, Inc.
480 W. Dussel Drive
Maumee, OH 43537]

Mr. Vernon A. Williams
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A description of the railroad equipment covered by the enclosed document is:

4 railcars: EEC 50006, EEC 50207, EEC 50075 and EEC 50202:

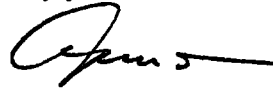
A short summary of the document to appear in the index is:

Partial Release.

Also enclosed is a check in the amount of \$35.00 payable to the order of the Surface Transportation Board covering the required recordation fee.

Kindly return stamped copies of the enclosed document to the undersigned.

Very truly yours,

A handwritten signature in black ink, appearing to read 'Alvord', with a long horizontal stroke extending to the right.

Robert W. Alvord

RWA/sem
Enclosures

MAY 31 '07 -10 4 6 AM

PARTIAL RELEASE

SURFACE TRANSPORTATION BOARD

KNOW ALL MEN BY THESE PRESENTS: Bank of America (successor to Fleet Capital Corporation) hereby releases all of its right, title and interest in and to, the railcars more specifically described as follows:

EEC 50006, EEC 50207, EEC 50075, EEC 50202

The primary document(s) to which this PARTIAL release relates, are between Bank of America (successor to Fleet Capital Corporation) (Lessor) and The Andersons, Inc. (Lessee), was recorded with the Surface Transportation Board, under Recordation Number 25682-A dated July 1, 2005.

IN WITNESS WHEREOF, Bank of America (successor to Fleet Capital Corporation) has hereunto set its name, by its proper office thereunto duly authorized, this 21st day of May 2007.

BANK OF AMERICA

By: Sandra Buonauto

STATE OF RI,
County of Prov.)SS

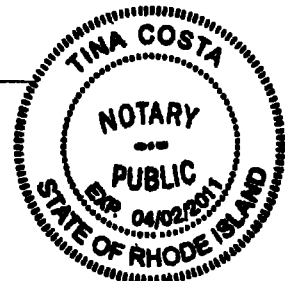
On this 21st day of May 2007, personally appeared Sandra Buonauto to me personally known, who, being duly sworn, did say that (she) is the Vice President of Bank of America (successor to Fleet Capital Corporation), and that said instrument was signed by authority of its board of directors, and (she) acknowledged said instrument to be the free act and deed of said corporation.

BEFORE ME:

Tina Costa

Notary Public

Expiration: 4/2/11



CERTIFICATION

I, Robert W. Alvord, attorney licensed to practice in the State of New York and the District of Columbia, do hereby certify under penalty of perjury that I have compared the attached copy with the original thereof and have found the copy to be complete and identical in all respects to the original document.

Dated: _____

5/31/07



Robert W. Alvord